



2017

## *Budget Summary*

Budget Hearing  
7:00 p.m. December 5, 2016  
City Hall Council Chambers

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4600 Victoria Street N  
Shoreview, MN 55126  
(651) 490-4600

November 2016

Dear Citizens:

In preparing our 2017 Operating Budget and Capital Improvement Program the City Council is committed to ensuring that Shoreview continues to be one of the premier suburban communities in the Twin Cities Metropolitan area. To accomplish this objective, the Council has identified the following goals:

- Use sound long-term financial planning tools that are critical to ensuring financial stability and maintaining our high bond rating
- Preserve the quality services and programs that our residents have come to expect
- Focus on business retention and expansion; and explore new housing and targeted redevelopment opportunities
- Update and expand our public facilities such as the Community Center, parks and trails to further enhance the quality of life

It is through these efforts we can ensure Shoreview remains a vibrant community today and also position ourselves for continued success in the future.

We hope you find the information included in this 2017 Budget Summary helpful in explaining how the City puts your tax dollars to work in our community. If you have questions about the City's budget, please contact us at 651-490-4600.

Sandy Martin  
Mayor

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## Budget Objectives

The Operating Budget and Capital Improvement Program are developed considering the current economic climate, resident feedback during the year, periodic community surveys, and City Council goals. Primary budget objectives for 2017 include:

- Balanced General Fund budget
- Maintain existing services and programs through efficient use of tax dollars
- Recover utility operation costs through user fees
- Fund infrastructure replacement
- Continue five-year financial planning for operating funds
- Meet debt obligations
- Maintain AAA bond rating
- Amend the second year of the City’s two-year budget
- Protect and enhance parks and recreational facilities
- Position the City to effectively address future challenges and opportunities (revitalize neighborhoods, encourage reinvestment, assist redevelopment opportunities, and utilize technology to improve services and communications)

## **Executive Summary**

The following listing provides a summary of key information discussed in this document:

- Proposed 2017 tax levy increases 3.92% .
- Total market value increases 6.14% and taxable value increases 6.67%.
- City tax rate decreases 3.28% due to the combined impact of the levy and taxable value changes.
- City receives approximately 23% of total property taxes in 2017; other taxing jurisdictions collect the remaining 77%.
- City share of the tax bill ranks 5th lowest among comparison cities in 2016 (21% below the average).
- About 31 cents of each property tax dollar goes to support public safety, followed by replacement costs at 23 cents, parks and recreation at 17 cents, general government at 8 cents, public works and debt service at 7 cents each, community development at 4 cents, community center at 2 cents and 1 cent for recreation programs.
- About 79% of home values increased for 2017 taxes, and 21% of home values decreased or remained unchanged.
- The change in individual property tax bills varies depending on the change in property value.

## **Budget Process**

The budget process starts in May with the distribution of budget materials to departments, followed by a series of staff budget discussions. Council budget workshops are held from early August through November, followed by a budget hearing the first regular Council meeting in December and budget adoption at the second regular Council meeting in December. The budget is published, posted to the City's website, and distributed to the County Library in January.

## Proposed Tax Levy

The table below provides a two-year comparison of Shoreview's tax levy, taxable values, tax rate and the metro-wide fiscal disparities contribution. Key changes for 2017 include:

- Total tax levy increases 3.92%.
- Taxable value increases 6.67% (to \$29.4 million for 2017) due to increases in property values.
- City Tax rate decreases 3.28% due to the combined impact of the levy increase and increasing property values.
- Fiscal disparities contribution from the metro-area pool increases 11.79%.

	2016 Adopted Levy	2017 Proposed Levy	Change		Impact on Total Levy
			Amount	Percent	
General Fund	\$ 7,321,858	\$ 7,623,148	\$ 301,290	4.11%	2.82%
EDA Fund	110,000	115,000	5,000	4.55%	0.05%
Debt (all funds combined)	731,000	731,000	-	0.00%	0.00%
Replacement Funds	2,475,000	2,581,484	106,484	4.30%	1.00%
Capital Acquisition Fund (IT)	30,000	35,000	5,000	16.67%	0.05%
Total Tax Levy	\$ 10,667,858	\$ 11,085,632	\$ 417,774	3.92%	3.92%
Taxable Value (millions)	\$ 27.549	\$ 29.386	\$ 1.837	6.67%	
Tax Rate-City	35.357%	34.196%	-1.161%	-3.28%	
Fiscal Disparities Contribution	\$ 927,390	\$ 1,036,745	\$ 109,355	11.79%	

The majority of the General Fund levy increase for 2017 is related to public safety costs. Police and fire costs alone increased \$180,400, which is 60% of the change in the General Fund levy. Capital replacement funds account for \$106,484 of the levy increase, followed by \$5,000 each for capital improvements and the EDA fund. Debt levies remained unchanged. Additional information regarding the levy change is provided on the next page.

Items impacting Shoreview's 2017 levy include:

Public Safety contracts (police & fire)	\$	180,400
Capital funds		111,484
Staff changes & wage adjustments/benefits (net)		53,292
License and permit revenue		30,950
Community survey		28,000
Computer maintenance/support		21,169
Transfers to Community Center/Park & Rec. funds		10,000
Community Center building charge		9,100
Central Garage equipment/building charges		6,020
EDA levy		5,000
Engineering fees		(15,000)
Election costs		(24,500)
Transfer from utility funds		(26,000)
All other changes combined (net)		27,859
Total levy changes	\$	<u>417,774</u>

- Public safety includes police patrol, investigations, dispatch, animal control and fire protection, changes include an additional police investigator and deputy fire chief.
- Capital funds support replacement of assets (streets, parks etc.).
- Personnel costs include a 2.5% wage adjustment, a \$30 per month increase in the City contribution to health insurance and family VEBA contribution and step increases for employees in the step process.
- Slightly lower permit related revenues.
- Biennial community survey costs.
- Information system costs related to the new financial software.
- Annual transfers to the Community Center and Park and Recreation Funds increase.
- Community Center building charges increase due to the operation and maintenance of City Hall.
- Equipment charges cover equipment used in service delivery.
- Increases in EDA levy.
- Engineering fees increase \$15,000.
- Election occurs every other year.
- Transfers from utility funds increase \$26,000.

- All other changes include increased administrative charges, and other miscellaneous revenue and expenditure changes.

## All Operating Funds Combined

Last year, Shoreview prepared a Biennial Budget, Five-Year Operating Plan covering all operating and debt service funds, and a six-year Capital Improvement Program (CIP). The budget cycle this year focuses on amending the 2017 budget and CIP. The table on the next page summarizes the proposed 2017 budget in comparison to prior years. The following funds are included in the table:

General Fund	Enterprise Funds:
Special Revenue Funds:	Water
Recycling	Sewer
Community Center	Surface Water Management
Recreation Programs	Street Lighting
Cable Television	Internal Service Funds:
Economic Development Authority	Central Garage
Housing and Redevelopment Authority	Short-term Disability
Slice of Shoreview	Liability Claims
Debt Funds	

The above list, and the table on the next page, include funds that receive tax dollars as well as funds that receive little or no tax support. For instance, the Recycling, Community Center, Recreation Programs, Cable Television, and Enterprise Funds cover the majority of operating costs through user charges and outside revenue.

Capital Project Funds (for the construction and replacement of major assets) are not included in the table on the next page.

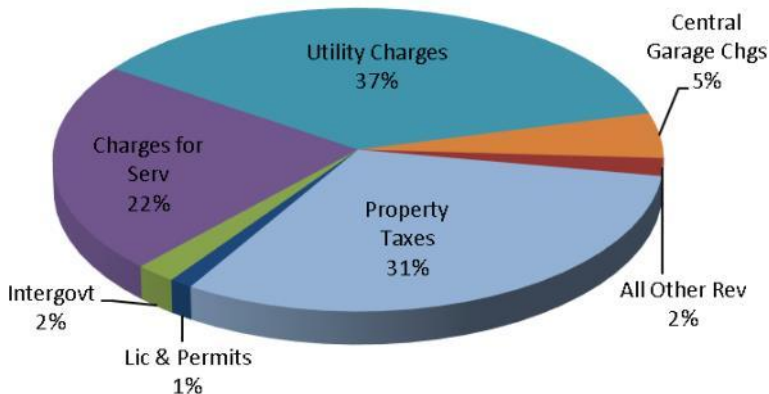
Total expense is expected to increase 2.9% for 2017.

	2015	2016		2017
	Actual	Budget	Revised Estimate	Revised Budget
<b>Revenue</b>				
Property Taxes	\$ 7,941,549	\$ 8,262,858	\$ 8,262,858	\$ 8,574,148
Special Assessments	276,547	203,008	199,249	202,119
Licenses and Permits	500,102	354,000	515,250	323,050
Intergovernmental	634,041	556,091	560,091	562,384
Charges for Services	6,419,063	6,200,276	6,324,176	6,256,551
Fines and Forfeits	52,581	42,500	42,500	42,500
Utility Charges	8,523,322	9,425,003	9,064,267	10,175,011
Central Garage Chgs	1,264,028	1,281,150	1,281,150	1,338,660
Interest Earnings	246,025	165,000	165,000	181,540
Other Revenues	160,230	101,150	98,009	101,350
Total Revenue	\$ 26,017,488	\$ 26,591,036	\$ 26,512,550	\$ 27,757,313
<b>Expense</b>				
General Government	\$ 2,385,021	\$ 2,642,012	\$ 2,665,500	\$ 2,556,837
Public Safety	3,461,565	3,570,920	3,570,920	3,751,370
Public Works	1,939,739	2,125,901	2,113,902	2,184,896
Parks and Recr.	5,817,872	5,997,291	5,972,191	6,153,599
Community Devel.	791,981	845,766	869,586	865,091
Enterprise Oper.	5,618,841	6,189,264	6,180,097	6,404,215
Central Garage	577,415	638,373	590,089	614,470
Miscellaneous	62,263	41,000	41,000	41,000
Debt Service	2,197,566	1,882,370	2,052,220	1,960,093
Depreciation	1,965,224	2,024,000	2,024,000	2,189,000
Total Expense	\$ 24,817,487	\$ 25,956,897	\$ 26,079,505	\$ 26,720,571
<b>Other Sources (Uses)</b>				
Sale of Asset-Gain	44,577	32,000	32,000	43,000
Debt Proceeds	9,493	-	-	7,700
Debt Refunding	(1,490,000)	-	-	-
Contrib Assets	897,027	-	-	-
Transfers In	2,133,522	1,868,145	1,867,959	1,909,400
Transfers Out	(1,835,628)	(1,528,145)	(1,526,233)	(2,008,726)
Net Change	\$ 958,992	\$ 1,006,139	\$ 806,771	\$ 988,116

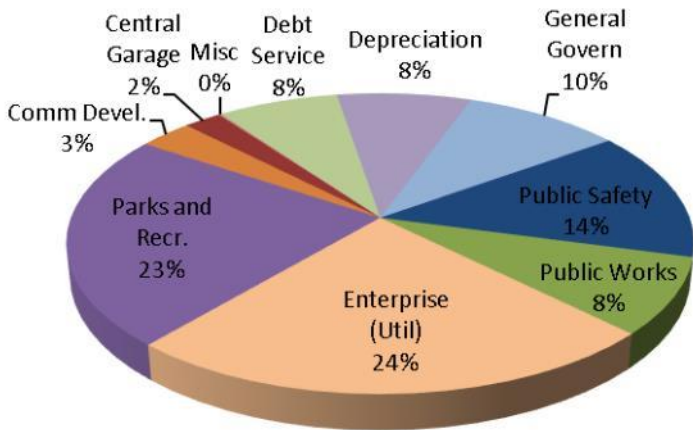
The anticipated increase in fund equity for 2016 occurs primarily in the general fund, special revenue, utility and internal service funds. Changes in fund balance in the special revenue, utility and internal service funds are consistent with the fund balance goals established in the 2016-2020 Five-year Operating Plan (FYOP).



Utility charges (water, sanitary sewer, surface water and street lighting) provide the largest share of operating fund revenue (37%) followed by property taxes (31%), charges for service (22%), central garage charges (5%), intergovernmental revenue (2%), licenses and permits (1%) and all other revenue (2%).



Public works accounts for 32% of operating expense, including 24% for enterprise operations (utility) and 8% for public works (engineering, streets, trails and forestry). Parks accounts for 23%, followed by public safety at 14%, general government at 10%, debt and depreciation at 8% each, community development at 3%, and central garage at 2%.



## General Fund

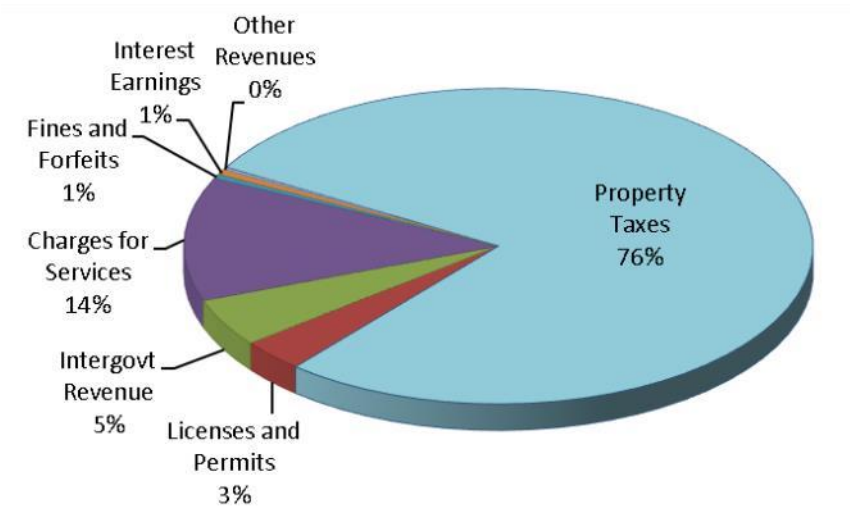
The General Fund is the City's primary operating fund. As such, it accounts for costs associated with basic government activities not already accounted for elsewhere, including: police and fire, street maintenance and snow plowing, community development, park and trail maintenance, city hall operations, and general government services.

General Fund expense increases \$315,090 for 2017 (3.2%). A significant portion of the expense increase is offset by property tax revenue (96%), resulting in a General Fund tax increase of \$301,290 for 2017.

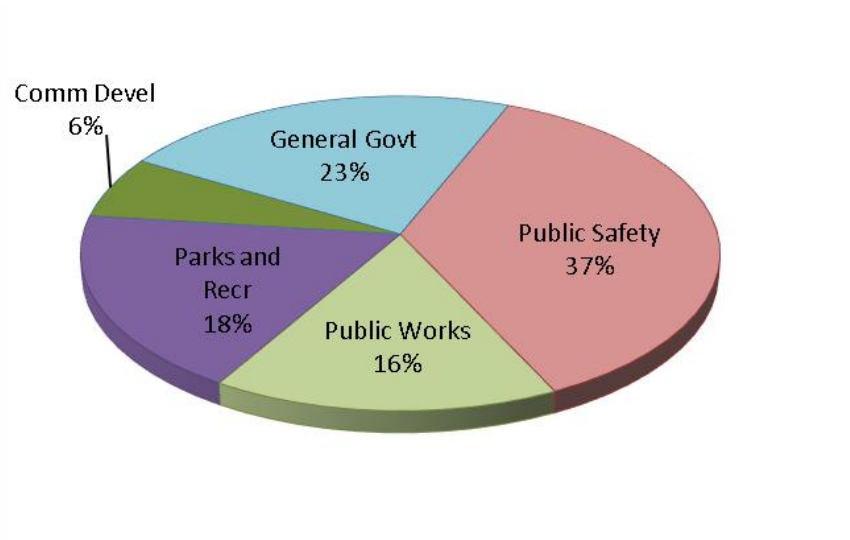
Contractual costs account for 56% of General Fund expense, followed by personal services at 41%, and supplies at 3%.

	2016		2017	
	Budget	Revised Estimate	Original Budget	Amended Budget
<b>Revenue</b>				
Property Taxes	\$ 7,321,858	\$ 7,321,858	\$ 7,638,713	\$ 7,623,148
Licenses and Permits	354,000	515,250	317,700	323,050
Intergovernmental	480,622	482,622	480,622	482,622
Charges for Services	1,224,520	1,414,720	1,252,000	1,246,070
Fines and Forfeits	42,500	42,500	42,500	42,500
Interest Earnings	50,000	50,000	55,000	55,000
Other Revenues	25,450	22,309	25,650	25,650
Total Revenue	\$ 9,498,950	\$ 9,849,259	\$ 9,812,185	\$ 9,798,040
<b>Expense</b>				
General Government	\$ 2,353,929	\$ 2,357,022	\$ 2,394,470	\$ 2,337,488
Public Safety	3,570,920	3,570,920	3,691,870	3,751,370
Public Works	1,559,750	1,547,441	1,597,377	1,601,842
Parks and Recreation	1,781,505	1,772,439	1,892,649	1,879,433
Community Devel.	645,846	667,270	664,819	656,907
Total Expense	\$ 9,911,950	\$ 9,915,092	\$ 10,241,185	\$ 10,227,040
Transfers In	811,000	811,000	837,000	837,000
Transfers Out	(398,000)	(398,000)	(408,000)	(408,000)
Net Change	\$ -	\$ 347,167	\$ -	\$ -

Property taxes account for 76% of General Fund revenue, followed by charges for services (14%), intergovernmental revenue (5%), license and permits (3%) and 2% from all other sources.



Public safety accounts for the largest share of the General Fund budget at 37% of the total, followed by general government (23%), parks and recreation (18%), public works (16%) and community development (6%).



## Special Revenue Funds

The City operates seven special revenue funds, as follows:

- Recycling accounts for the bi-weekly curbside program.
- Community Center accounts for operation/maintenance of the facility. Admissions/memberships provide about 71% of revenue, while rentals, concessions and other fees provide 29%. Inter-fund transfers include \$262,000 from the General fund (to keep membership rates affordable and offset free or reduced room rental rates for community groups), and \$140,000 from the Recreation Programs fund for building use.
- Recreation Programs accounts for fee-based recreational and social programs, and receives \$86,000 from the General fund for playground and general program costs.
- Cable Television accounts for franchise administration, government cable programming and provides support for City communication activities (through a transfer to the General Fund). The primary revenue is cable franchise fees and a public educational and government (PEG) fee .

	Recycling	Community Center	Recreation Programs	Cable Television
<b>Revenue</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,762	-	-	-
Charges for Services	540,500	2,524,700	1,473,711	435,000
Interest Earnings	-	6,000	2,500	1,800
Other Revenues	-	12,500	-	1,200
Total Revenue	620,262	2,543,200	1,476,211	438,000
<b>Expense</b>				
General Government	-	-	-	150,979
Public Works	583,054	-	-	-
Parks and Recreation	-	2,809,608	1,464,558	-
Community Development	-	-	-	-
Total Expense	583,054	2,809,608	1,464,558	150,979
<b>Other Sources (Uses)</b>				
Transfers In	-	402,000	86,000	-
Transfers Out	-	(200,000)	(340,000)	(200,000)
Net Change	\$ 37,208	\$ (64,408)	\$ (242,347)	\$ 87,021

- EDA accounts for Economic Development Authority activities, including: business retention and expansion, targeted redevelopment, employment opportunities, and efforts to strengthen and diversify the City's tax base.
- HRA accounts for Housing Redevelopment Authority efforts to preserve housing stock, and maintain quality neighborhoods through programs and policies designed to promote reinvestment and improvements to homes.
- Slice of Shoreview accounts for donations, sponsorships, revenues and expenses associated with the Slice of Shoreview event. The General Fund provides \$10,000 in support to help defray costs of the event.

	EDA	HRA	Slice of Shoreview	Total
<b>Revenue</b>				
Property Taxes	\$ 115,000	\$ 105,000	\$ -	\$ 220,000
Intergovernmental	-	-	-	79,762
Charges for Services	-	-	27,570	5,001,481
Interest Earnings	-	-	-	10,300
Other Revenues	-	-	32,000	45,700
Total Revenue	115,000	105,000	59,570	5,357,243
<b>Expense</b>				
General Government	-	-	68,370	219,349
Public Works	-	-	-	583,054
Parks and Recreation	-	-	-	4,274,166
Community Development	110,942	97,242	-	208,184
Total Expense	110,942	97,242	68,370	5,284,753
<b>Other Sources (Uses)</b>				
Transfers In	-	-	10,000	498,000
Transfers Out	-	-	-	(740,000)
Net Change	\$ 4,058	\$ 7,758	\$ 1,200	\$(169,510)

## Debt Service Funds

The table below provides a summary of revenue and expense for Debt Service Funds. Revenue derived from the debt levy and special assessments provides about 60% of the funding needed for annual principal and interest payments in 2017. These revenues are legally restricted to the payment of the debt, and therefore are held within the corresponding debt fund until the debt issue is paid in full. The remainder of funding for debt payments is provided by internal sources (in the form of transfers from other funds), interest earnings, tax increment collections, etc.

	G.O. Bonds & Capital Lease	G.O. Impr. Bonds	Total Debt Funds
<b>Revenue</b>			
Property Taxes	\$ 535,000	\$ 12,000	\$ 547,000
Special Assessments	-	202,119	202,119
Interest Earnings	10,500	6,690	17,190
Total Revenue	545,500	220,809	766,309
<b>Expense</b>			
Debt Service	1,003,878	254,598	1,258,476
Total Expense	1,003,878	254,598	1,258,476
<b>Other Sources (Uses)</b>			
Debt Proceeds	-	7,700	7,700
Transfers In	455,000	-	455,000
Transfers Out	-	(50,000)	(50,000)
Net Change	\$ (3,378)	\$ (76,089)	\$ (79,467)

The planned decrease in fund balance is due to the use of fund balances that have been accumulated and held for the repayment of debt.

# Internal Service Funds

The City operates three internal service funds, as follows:

- Central Garage accounts for operation and maintenance of vehicles, heavy machinery, miscellaneous equipment and the maintenance facility. The primary source of revenue is inter-fund equipment and building charges designed to recover operating expense. Property taxes and transfers to cover debt payments.
- Short-term Disability is a self-insurance fund that accounts for premiums charged for short-term disability coverage and expense associated with disability claims.
- Liability Claims fund accounts for dividends received annually from the League of Minnesota Cities Insurance Trust for the City’s liability insurance coverage as well as losses not covered by the City’s insurance (due to deductibles).

	Central Garage	Short-term Disability	Liability Claims	Total
<b>Revenue</b>				
Property Taxes	\$ 184,000	\$ -	\$ -	\$ 184,000
Charges for Services	-	7,500	-	7,500
Central Garage Charges	1,338,660	-	-	1,338,660
Interest Earnings	11,500	550	2,300	14,350
Other Revenues	-	-	30,000	30,000
Total Revenue	1,534,160	8,050	32,300	1,574,510
<b>Expense</b>				
Central Garage	614,470	-	-	614,470
Miscellaneous	-	9,000	32,000	41,000
Debt Service	105,502	-	-	105,502
Depreciation	690,000	-	-	690,000
Total Expense	1,409,972	9,000	32,000	1,450,972
<b>Other Sources (Uses)</b>				
Sale of Asset-Gain	43,000	-	-	43,000
Transfers In	119,400	-	-	119,400
Transfers Out	(14,000)	-	-	(14,000)
Net Change	\$ 272,588	\$ (950)	\$ 300	\$ 271,938

## Enterprise (Utility) Funds

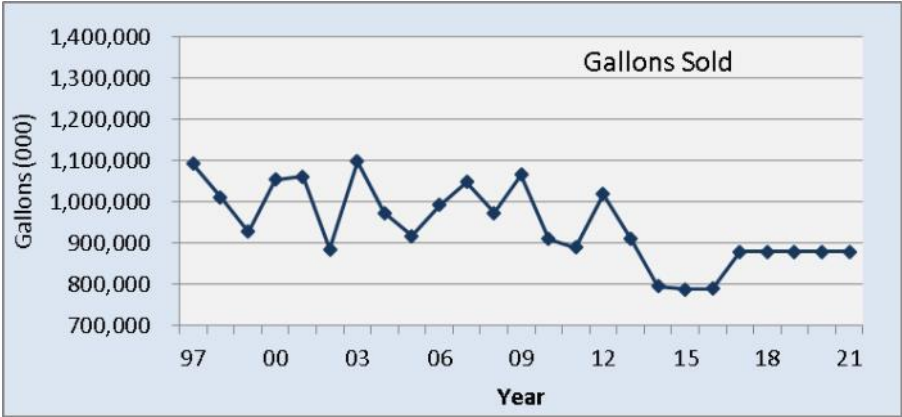
The City operates four utility funds. These funds account for services that are supported primarily through quarterly utility fees designed to cover operating costs, debt service, depreciation expense and replacement costs. The table below shows the proposed 2017 budget for each of these funds.

	Water	Sewer	Surface Water	Street Lighting	Total
<b>Revenue</b>					
Charges for Services	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Utility Charges	3,602,000	4,179,500	1,756,511	637,000	10,175,011
Interest Earnings	42,000	30,000	10,000	2,700	84,700
Other Revenues	-	-	-	-	-
Total Revenue	3,644,000	4,211,000	1,766,511	639,700	10,261,211
<b>Expense</b>					
Enterprise Operations	1,662,870	3,496,837	963,689	280,819	6,404,215
Debt Service	441,194	75,604	79,317	-	596,115
Depreciation	799,000	348,000	277,000	75,000	1,499,000
Total Expense	2,903,064	3,920,441	1,320,006	355,819	8,499,330
<b>Other Sources (Uses)</b>					
Transfers Out	(393,163)	(207,163)	(168,000)	(28,400)	(796,726)
Net Change	\$ 347,773	\$ 83,396	\$ 278,505	\$ 255,481	\$ 965,155

Residential water consumption has declined in recent years, due in part to changing demographics (age and number of residents per home), changing usage patterns (lower household use), and changing weather patterns (fewer gallons used for summer watering except during periods of drought). Surpluses in these funds are dedicated to supporting capital replacement costs (water lines, sewer lining, surface water improvements, and street light replacements).



The graph below demonstrates the downward trend for total water consumption by showing the total gallons of water sold each year since 1997, and the estimated gallons used to compute revenue projections in future years (2017 through 2021). The continuing downward trend has forced the City to revise the base gallon estimates used to project utility revenue in recent years. In general, weather (either from sustained periods of drought or heavy rain) is the primary cause of fluctuations in gallons sold from year to year.



Periods of lower consumption mean the City maintains and operates the water system with less opportunity to recover costs due to fewer gallons being sold to customers.

Recent utility rate adjustments, combined with structural changes in water rates resulted in net gains in each of the City’s utility funds in 2012 through 2015.

The budget information, presented at left, for the City’s utility funds shows that each utility fund is projected to have a net gain in 2017. Significant items impacting utility operations include: depreciation of existing assets (\$1.5 million), sewage treatment costs (\$1.9 million), street light repairs, and energy costs.

More information about the City’s utility funds is available in a separate document devoted entirely to utility operations.

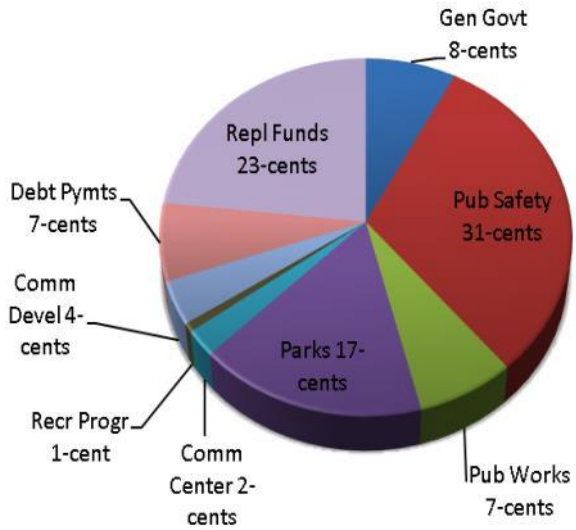
## City Property Tax by Program

Shoreview's median home will pay about \$22 more in City property taxes in 2017 (assuming a 5% increase in value before the Homestead Market Value Exclusion is applied). Because property taxes support a variety of City programs and services, the table below is presented to show tax support by program (on an annual basis).

- Public safety accounts for the largest share of the cost at \$271 per year on a median valued home
- Replacement of assets (streets etc.) accounts for \$202
- Parks administration and maintenance accounts for \$144
- General government accounts for \$67
- Public works accounts for \$62
- Debt service accounts for \$61
- Community development accounts for \$34
- Support for community center and recreation programs accounts for \$27

	2016 City Tax	2017 City Tax	Change	
	value before MVE-> value after MVE->			
Program	Home	Home	\$	%
General Government	\$ 71.07	\$ 66.99	\$ (4.08)	
Public Safety	259.92	270.69	10.77	
Public Works	61.39	62.14	0.75	
Parks and Recreation:				
Park Admin and Maint	138.52	144.36	5.84	
Community Center Operation	20.15	20.53	0.38	
Recreation Programs	6.66	6.74	0.08	
Community Development	30.39	33.90	3.51	
Debt Service	61.97	61.22	(0.75)	
Replacement Funds	196.38	202.35	5.97	
Total City Taxes	\$ 846.45	\$ 868.92	\$ 22.47	2.7%

This pie chart illustrates how the City will spend each tax dollar it receives in 2017. About 31 cents of each tax dollar goes to public safety, followed by replacement costs at 23 cents, parks and recreation at 17 cents (including maint), general government at 8 cents, public works at 7 cents, debt service at 7 cents, community development at 4 cents, community center at 2 cents, and recreation programs at 1 cent.



## How have home values changed for 2017?

Market Value Changes—Minnesota’s property tax system uses market value to distribute tax burden (adopted levies) among property served. Per the Ramsey County Assessor, 79% of Shoreview homes will experience a value increase for 2017 taxes, and 14% will experience a value decrease, leaving 7% of homes with no change in value. The table at right shows the change in all home values.

Shoreview Residential Property		
Value Change	Number of Homes	Percent of Total
Increase more than 30%	35	0.37%
Increase 20% to 29.99%	272	2.88%
Increase 15% to 19.99%	449	4.76%
Increase 10% to 14.99%	1,271	13.46%
Increase 5% to 9.99%	2,830	29.98%
Increase up to 4.99%	2,573	27.25%
No change	662	7.01%
Decrease up to 4.99%	1,042	11.04%
Decrease 5% to 9.99%	239	2.53%
Decrease 10% or more	68	0.72%
Total Parcels	9,441	100.0%

# What does this mean to my taxes?

Change in Total Property Tax— According to the Ramsey County Assessor, the total property tax on 45% of homes in Shoreview will decrease or stay the same. The estimated change in the total tax is summarized in the table at right for all Shoreview homes . As shown, about 37% of tax bills will increase up to \$200 for the year, and the remaining 18% of homes will increase more than \$200.

Shoreview Residential Property		
Tax Change	Number of Homes	Percent of Total
Decrease or no change	4,261	44.65%
Increase \$1 to \$100	1,927	20.19%
Increase \$101 to \$200	1,642	17.21%
Increase \$201 to \$300	1,031	10.80%
Increase \$301 to \$400	398	4.17%
Increase \$401 to \$500	83	0.87%
Increase more than \$500	201	2.11%
Total Parcels	9,543	100.0%

Change in City Tax on Median Home Value—The table at the top of the next page illustrates how changes in value impact **Shoreview’s share of the tax bill only for the median home value**. Each line assumes a different change in market value.

- A median value home with a 15% value increase will pay \$104.86 more City tax
- A median home with a 10% value increase will pay \$64.19 more City tax
- A median home with a 5% value increase will pay \$19.29 more City tax
- A median home with a 5.3% value increase will pay \$22.47 more City tax
- A median home with a 5% value drop will pay \$83.95 less City tax
- A median home with a 10% value drop will pay \$144.06 less City tax
- A median home with a 15% value drop will pay \$211.59 less City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2016	2017		2016	2017	Dollars	Percent
\$ 232,400	\$ 267,300	15.0%	\$ 764.06	\$ 868.92	\$ 104.86	13.7%
\$ 243,000	\$ 267,300	10.0%	\$ 804.73	\$ 868.92	\$ 64.19	8.0%
\$ 254,600	\$ 267,300	5.0%	\$ 849.63	\$ 868.92	\$ 19.29	2.3%
<b>\$ 253,800</b>	<b>\$ 267,300</b>	<b>5.3%</b>	<b>\$ 846.45</b>	<b>\$ 868.92</b>	<b>\$ 22.47</b>	<b>2.7%</b>
\$ 281,400	\$ 267,300	-5.0%	\$ 952.87	\$ 868.92	\$ (83.95)	-8.8%
\$ 297,000	\$ 267,300	-10.0%	\$ 1,012.98	\$ 868.92	\$ (144.06)	-14.2%
\$ 314,500	\$ 267,300	-15.0%	\$ 1,080.51	\$ 868.92	\$ (211.59)	-19.6%

Change in City Tax for Various Home Values—The table below shows the estimated change in Shoreview’s share of the property tax bill for a variety of home values (City tax only).

Each line of the table assumes a 10% value increase.

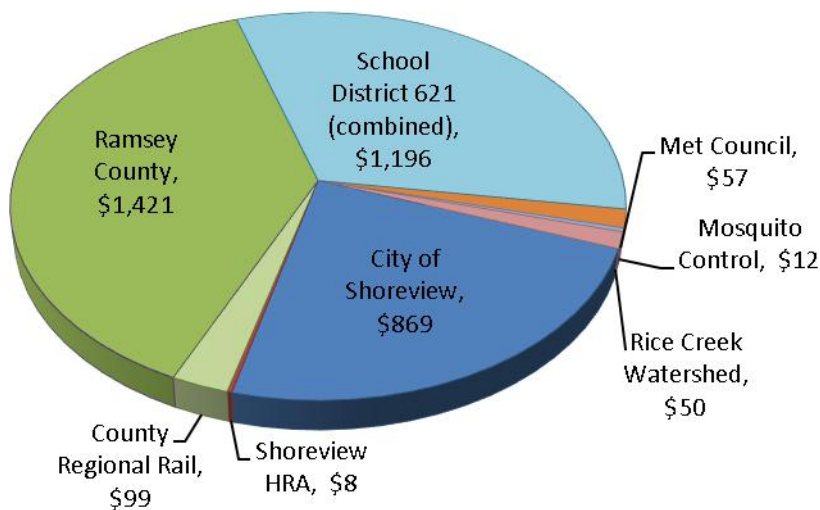
- A home valued at \$150,000 pays \$14.33 more City tax
- A home valued at \$200,000 pays \$17.90 more City tax
- A home valued at \$267,300 pays \$22.47 more City tax
- A home valued at \$300,000 pays \$24.69 more City tax
- A home valued at \$500,000 pays \$31.05 more City tax
- A home valued at \$700,000 pays \$68.50 more City tax
- A home valued at \$900,000 pays \$84.37 more City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2016	2017		2016	2017	Dollars	Percent
\$ 142,450	\$ 150,000	5.3%	\$ 417.57	\$ 431.90	\$ 14.33	3.4%
\$ 189,900	\$ 200,000	5.3%	\$ 600.36	\$ 618.26	\$ 17.90	3.0%
<b>\$ 253,800</b>	<b>\$ 267,300</b>	<b>5.3%</b>	<b>\$ 846.45</b>	<b>\$ 868.92</b>	<b>\$ 22.47</b>	<b>2.7%</b>
\$ 284,900	\$ 300,000	5.3%	\$ 966.31	\$ 991.00	\$ 24.69	2.6%
\$ 474,800	\$ 500,000	5.3%	\$ 1,678.75	\$ 1,709.80	\$ 31.05	1.8%
\$ 664,800	\$ 700,000	5.3%	\$ 2,496.20	\$ 2,564.70	\$ 68.50	2.7%
\$ 854,700	\$ 900,000	5.3%	\$ 3,335.23	\$ 3,419.60	\$ 84.37	2.5%

# Distribution of Property Tax Bill

About 23% of the total property tax bill goes to Shoreview. For 2017, the total tax bill on a \$267,300 Shoreview home located in the Mounds View School District is about \$3,712, and Shoreview’s share is \$869.

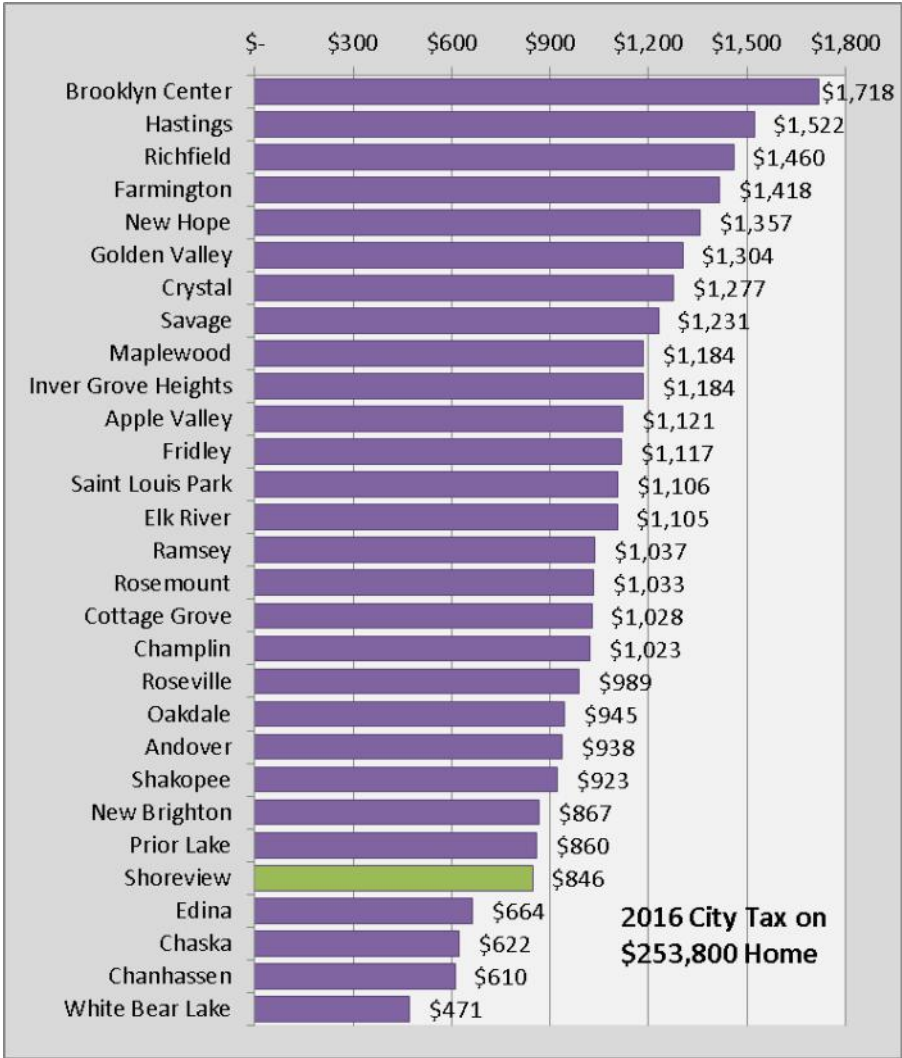
The pie chart below shows the total tax bill by jurisdiction (using preliminary tax rates). Ramsey County receives \$1,421, the Mounds View School District receives \$1,196 for regular and referendum levies, and all other jurisdictions combined receive \$226 (\$99 for County Regional Rail, \$57 for Met Council, \$50 for Rice Creek Watershed, \$12 for Mosquito Control and \$8 for Shoreview HRA).



School district tax for the Roseville School District (for the same \$267,300 home value) would be \$998 , \$198 less than the \$1,196 total in the Mounds View District.

# Property Tax Comparison - City Taxes

This last graph compares the 2016 City portion of the property tax bill for Shoreview and 28 other metro-area cities. All estimates are for a \$253,800 home value (Shoreview’s median value in 2016). Shoreview ranks 5th lowest (at \$846), and is about 21% lower than the average of \$1,068. Brooklyn Center ranks highest at \$1,718, and White Bear Lake ranks lowest at \$471.



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